

**EXHIBIT B**



RECEIVED SEP-16 2008

*Hand delivered*  
15 September 2008

**SENT VIA HAND/COURIER**

**SENT BY FAX** 001 212 528 7097

Lehman Brothers Commercial Corporation  
Derivative Finance Department  
3 World Financial Centre, 12<sup>th</sup> Floor,  
New York,  
New York  
USA

Attention: Documentation Manager

Dear Sir or Madam,

Reference is made to the ISDA Master Agreement dated as of 30<sup>th</sup> September 1997 between Calyon (formerly Credit Agricole Indosuez) ("Calyon") and Lehman Brothers Commercial Corporation ("Lehman Commercial") as amended from time to time (the "Master Agreement"). Capitalised terms used herein and not otherwise defined shall have the meanings given to them in the Master Agreement.

On 15 September 2008 we became aware through, amongst other means, the Voluntary Petition of Lehman Brothers Holdings Inc filed in the United States Bankruptcy Court Southern District of New York of Lehman Brothers Holdings Inc ("Lehman Holdings") filing for Chapter 11 of the Bankruptcy Code. Lehman Holdings is a Credit Support Provider under the Master Agreement. Pursuant to Section 5 (a) (vii) of the Master Agreement it is an Event of Default with respect to a party if the Credit Support Provider of that party suffers any of the events set out in Section 5 (a) (vii) which the filing for Chapter 11 under the Bankruptcy Code meets.

Pursuant to Clause 6 (a) of the Master Agreement Calyon is hereby notifying Lehman Commercial of the Event of Default under Part 5 (a) of the Master Agreement and designates 15 September 2008 as the Early Termination Date in respect of all outstanding Transactions. Accordingly on the Early Termination Date all outstanding Transactions will be closed out and an Early Termination Amount will be determined.


Calyon fully reserves all of its rights and remedies under the Master Agreement and applicable law, and Calyon's voluntary action or inaction, if any, from exercising any rights or remedies is not intended (and should not be construed) as a waiver of any Event of Default, Potential Event of Default, any other defaults or Events of Default or a waiver of its rights and remedies with respect to them.

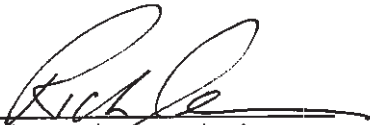


This letter shall be governed by and construed in accordance with New York Law.

Yours sincerely,

Calyon

By:   
Name: Duncan Goldie-Morrison  
Title: CEO, CALYON AMERICAS

By:   
Name: Richard Carlson  
Title: MD

**CC:**

Lehman Brothers Commercial Corporation, Documentation Manager, 745 Seventh Avenue, 4<sup>th</sup> Floor, New York, NY 10019.

Lehman Brothers Commercial Corporation c/o Lehman Brothers Inc, Transaction Management Group, Corporate Advisory Division, 745 Seventh Avenue, New York, NY 10019, USA